

AMENDMENTS TO THE SPECIFICATION:

Please amend the paragraph beginning at page 3, line 25, as follows:

The insulating film is preferably formed of one selected from a group consisting of silicon nitride and silicon ~~oxinitride~~ oxynitride.

Please amend the paragraph beginning at page 5, line 4, as follows:

In still another aspect of the present invention, a semiconductor device includes a semiconductor substrate provided with a trench for isolation, a silicon oxide film formed to cover the trench, and an insulating film disposed on the silicon oxide film. The insulating film is formed of one selected from a group consisting of silicon nitride and silicon ~~oxinitride~~ oxynitride. The insulating film includes a first portion opposed to a bottom of the trench, and a second portion opposed to a side of the trench. A first thickness of the first portion is thinner than a second thickness of the second portion.

Please amend the paragraph beginning at page 5, line 17, as follows:

In still another aspect of the present invention, a semiconductor device includes a semiconductor substrate provided with a trench for isolation, a silicon oxide film formed to cover the trench, and an insulating film disposed on the silicon oxide film. The insulating film is formed of one selected from a group consisting of silicon nitride and silicon ~~oxinitride~~ oxynitride. The insulating film is opposed to a side of the trench and is not opposed to a bottom of the trench.

Please amend the paragraph beginning at page 8, line 5, as follows:

forming an insulating film on the silicon oxide film. The insulating film is formed of one selected from a group consisting of silicon nitride and silicon ~~oxinitride~~ oxynitride. The insulating film includes a first portion opposed to a bottom of the trench, and a second portion

opposed to a side of the trench. A first thickness of the first portion is different from a second thickness of the second portion.

Please amend the paragraph beginning at page 8, line 21, as follows:

In still another aspect of the present invention, a semiconductor device includes a semiconductor substrate provided with a trench for isolation, a silicon oxide film formed to cover the trench, and an insulating film disposed on the silicon oxide film. The insulating film is formed of one selected from a group consisting of silicon nitride and silicon ~~oxinitride~~ oxynitride. The insulating film includes a first portion opposed to a bottom of the trench, and a second portion opposed to a side of the trench. A first thickness of the first portion is thinner than a second thickness of the second portion.

Please amend the paragraph beginning at page 10, line 1, as follows:

The liner 4 is formed of an insulating film that has a compressive internal stress. The silicon oxide films 3, 5 have the tensile internal stresses, and thus exerts compression stresses on the silicon substrate 1. The liner 4, which has a compressive internal stress, exerts a tensile stress on the silicon substrate 1, and thus relaxes the internal stress of the silicon substrate 1. The liner 4 is preferably formed of silicon nitride or silicon ~~oxinitride~~ oxynitride.